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One regrets the absence of new light upon fundamental problems, such as the propriety of applying the rate schedule for individuals to corporations and joint-stock companies, the ultimate limit of progressive rates upon very large incomes, and the proper factors with which to determine the primary exemption; but, after all, these are economic problems and not within the scope of the present study. Within its limits the monograph is useful and important and with careful reading may be both understood and used by the non-mathematical reader.

T. S. ADAMS.

Wisconsin Tax Commission.

NEW BOOKS

BEDALL, A. *Besteuerung der juristischen Personen im Allgemeinen und insbesondere der Stiftungen, Vereine, Gesellschaften etc. nach den neuen Steuergesetzen vom 14.8.1910 und nach dem Umlagegesetz.* (Munich: J. Schweitzer. 1913. Pp. 39. 1 m.)

BEGEMANN, E. *Die Finanzreformversuche im deutschen Reiche von 1867 bis zur Gegenwart, unter Berücksichtigung der Deckung der Wehrvorlagen von 1912.* (Göttingen: Vandenhoeck & Ruprecht. 1912. Pp. 146. 3.60 m.)

BORCHARD, C. *Die Wirkungen der Getreidezölle auf die Getreidepreise. Mit einem Anhang: Die Gregory Kingsche Regel.* (Berlin: R. Trenkel. 1913. Pp. 67, 94. 3 m.)

BURGIS, E. and JACKSON, W. V. *Fiscal lights searching the industrial question.* (London: Sherratt & Hughes. 1913. Pp. 92. 1s.)

DAVEY, H. *The law of rating.* (London: Stevens & Sons. 1913. 30s.)

DEVILLE, F. *Les contrôles financiers internationaux et la souveraineté de l'état.* (Paris: Charles-Lavauzelle. 1913.)

Is concerned with the financial situation in the Balkan States.

DOWELL, S. *The acts relating to the income tax.* Seventh edition, revised by J. E. PIPER. (London: Butterworth. 1913. 22s.)

EATON, A. M. *Free trade versus protection.* (Chicago: McClurg. 1913.)

ERDMANN-GERHART, P. *Die Besteuerung des Kinder- und Gattenerbes.* (Halle: C. A. Kaemmerer. 1913. Pp. 30. 0.50 m.)

GERLOFF, W. *Die Finanz- und Zollpolitik des deutschen Reiches nebst ihren Beziehungen zu Landes und Gemeindefinanzen von der Gründung des Norddeutschen Bundes bis zur Gegenwart.* (Jena: Fischer. 1913. Pp. xvi, 553. 14 m.)

HENNINGSEN, A. *Die gleitende Skala für Getreidezölle.* (Jena: Fischer. 1913. Pp. xiv, 116. 5.50 m.)

- JOHANNSEN, N. *Die Steuer der Zukunft und ihre Einwirkung auf geschäftliche Depressionen und volkswirtschaftliche Verhältnisse.* (Berlin: Puttkammer & Mühlbrecht. 1913. Pp. 456. 8 m.)
- JONES, W. *National and municipal finance.* (London: King. 1913. Pp. x, 167. 1s.)
- KARPAS, J. *Klassenlotterie und Rentenkurse. Ein zeitgemässer Vorschlag zur Hebung der Staatsrentenkurse.* (Vienna: Carl Konegen. 1913. Pp. 50. 1 m.)
- KELLY. *Customs tariffs of the world, 1913.* (London: Kelly's Directories. 10s.)
- KEYNES, J. M. *Indian currency and finance.* (London: Macmillan. 1913. Pp. viii, 263. 6s.)
To be reviewed.
- LERIS, P. *Les dettes comparées des villes de France.* (Paris: Alcan. 1913. 2 fr.)
- LEVY, J. *Das Oktroi in Elsass-Lothringen.* (Strassburg: C. F. Schmidt. 1913. Pp. 91. 1.50 m.)
- MEYNEN, E. O. *Die Erbschaftssteuer im internationalen Rechte.* (Berlin: E. Frensdorf. 1912. Pp. 53. 1.50 m.)
- PEEL, G. *The tariff reformers.* (London: Methuen. 1913. Pp. 198. 2s. 6d.)
- PIERSON, N. G. *Les revenus de l'état.* (Paris: Giard & Brière. 1913.)
- PILGER, W. *Der Tabakwertzoll. Erläuterungen zu den Vorschriften des Tabaksteuergesetzes von 15.7.1909 über den Tabakwertzoll und zur Tabakzellordnung.* (Berlin: Trowitzsch & Sohn. 1913. Pp. 276. 6 m.)
- RANDOLPH, J. F. *New Jersey inheritance and transfer tax laws.* (Newark, N. J.: Soney & Sage. 1913. Pp. 183. \$2.50.)
- SCHMIDT, W. *Das hessische Einkommensteuergesetz vom 12.8.1899 in der Fassung des Gesetzes vom 22.12.1909.* (Mainz: J. Diemer. 1913. Pp. iii, 215. 3 m.)
- STOREY, H. *Economics of land value.* (London: Unwin. 1913. Pp. 124. 1s.)
- TANGORRA, V. *Saggio sulla domanda e l'offerta dei servizi pubblici.* (Pisa: Stabil. Tipog. Toscano. 1912.)
- TENERELLI, F. G. *Le finanze comunali.* (Rome: Societa Editrice Libreria. 1913. Pp. 450. 12 l.)
- TURNER, E. H. *The repayment of local and other loans: sinking funds.* (New York: Ronald Press. 1913. Pp. xxvii, 536. \$6.)
- WRIGHTINGTON, S. R. and ROLLINS, W. A. *Tax exempt and taxable investment securities.* (Boston: Financial Pub. Co. 1913. Pp. 234. \$5.)

————— *Comparative cost of municipal services.* 1559. (London: London County Council. 1913. 6d.)

There are two diagrams showing (a) net cost, and (b) cost falling on rates of municipal services per capita in towns above 100,000 population.

————— *Receipts and expenditures of ordinary revenue.* Special publications, 19. (Boston: Statistics Dept. 1913. Pp. 170.)

————— *Returns relating to the rates of import duties levied upon articles imported into the British self-governing dominions, crown colonies, possessions and protectorates, so far as notified to the Board of Trade in October, 1912.* Cd. 6476. (London: Wyman. 1912. 3s. 3d.)

————— *State and local taxation; sixth annual conference, under the auspices of the National Tax Association, held at Des Moines, Iowa, September 3 to 5, 1912; addresses and proceedings.* (Madison, Wis.: National Tax Assoc. 1913. Pp. 13, 558. \$3.)

————— *Treasury system of the United States.* (New York: Banking Law Journ. 1913. \$2.)

————— *Le concours pour l'emploi de contrôleur adjoint des douanes.* (Paris: Berger-Levrault. 1913. Pp. 44. 0.75 fr.)

Population and Migration

The Immigrant Invasion. By FRANK JULIAN WARNE. (New York: Dodd, Mead and Company. 1913. Pp. 336. \$2.50.)

The New Immigration. A Study of the Industrial and Social Life of Southeastern Europeans in America. By PETER ROBERTS. (New York: The Macmillan Company. 1912. Pp. xix, 386. \$1.60.)

The Immigrant. An Asset and a Liability. By FREDERIC J. HASKIN. (New York: Fleming H. Revell Company. 1913. Pp. 251. \$1.25.)

In *The Immigrant Invasion* Dr. Warne has given us a suggestive study of the economic aspects of immigration that is both a history of the past and a warning for the future. The warning is familiar to us—namely, that unrestricted immigration is a menace to our civilization, through its effect upon wages and the standard of living; and Dr. Warne urges that our gates should be guarded against these singly, silently, and peacefully entering hosts as strictly as the gates of Rome against any horde of Gauls or Goths.

The facts upon which such warnings are based, however, are not usually so freely offered. So the especial interest and value